

AGENDA ITEM 5
AUDIT RESOLUTION STATUS – PUBLIC AGENCY REVIEWS
(CURRENT YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF DECEMBER 31, 2007

Name of Agency (Report Issue Date)	Description of Finding	Status
Menlo Park Fire Protection District (July 27, 2007) Employer Code 0043	<ol style="list-style-type: none"> 1. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Special compensation was included in base payrate and regular earnings 2. Health benefit documents: <ul style="list-style-type: none"> • Birth certificates were not on file • Marriage certificates were not on file 3. Automated Communication Exchange System (ACES) security documents were not properly maintained: <ul style="list-style-type: none"> • ACES user form was not on file 	<ol style="list-style-type: none"> 1. IN PROGRESS. Employer is aware of issues and is working to correct payroll system. <ul style="list-style-type: none"> • COMPLETE. Special compensation is now being reported separately (Special comp in base payrate and earnings). 2. IN PROGRESS. Employer compliance in progress. Employer has not obtained birth certificates or marriage certificates as identified in final audit report. EMHS will follow up with employer at the end of January 2008. 3. COMPLETE. Security documents are now on file.

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<p>El Dorado County Fire Protection District (July 31, 2007) Employer Code 1534</p>	<ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • FLSA pay was incorrectly reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Special compensation was included in base payrate and regular earnings • Lump sum payments were incorrectly reported 3. Employees not properly enrolled: <ul style="list-style-type: none"> • A temporary/part-time employee with prior membership was not enrolled timely • A temporary/part-time employee was enrolled prior to meeting eligibility requirements 4. Unused sick leave not correctly reported: <ul style="list-style-type: none"> • Incorrectly certified a sampled member's unused sick leave 5. Health benefit documents: <ul style="list-style-type: none"> • Birth certificates were not on file • Marriage certificates were not on file 6. Automated Communication Exchange System (ACES) security documents were not properly maintained: <ul style="list-style-type: none"> • Employees were allowed access to the ACES system without appropriate security documents on file 	<ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. 2. IN PROGRESS. ERSD is working with employer to resolve outstanding issue. 3. COMPLETE. Employer submitted corrected documentation. 4. COMPLETE. BNSD has completed an adjustment to correct the balance of accumulated sick leave used in the member's retirement calculation. 5. COMPLETE. Employer is now in compliance. 6. COMPLETE. Security documents are now on file.

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Salida Fire Protection District (September 6, 2007) Employer Code 1521	1. Payroll information not submitted timely: <ul style="list-style-type: none">• Retirement contributions were remitted late	1. COMPLETE. Employer is reporting timely and is in compliance with this issue.

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City of Elk Grove (September 21, 2007) Employer Code 1806	<ol style="list-style-type: none"> 1. Payrate reporting error: <ul style="list-style-type: none"> • Incorrect payrates reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Special compensation was included in base payrate and regular earnings 3. Compensation reported incorrectly: <ul style="list-style-type: none"> • Reported incorrect amount of earnings • Employer paid deferred compensation payments should not have been reported 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees with prior membership were not enrolled timely • Temporary/part-time employees worked more than 1,000 hours and were not enrolled 5. Health benefit documents: <ul style="list-style-type: none"> • Birth certificates were not on file • Marriage certificates were not on file • A member health benefit form declining benefits and to support a subsequent enrollment due to loss of coverage was not on file 6. Automated Communication Exchange System (ACES) security documents were not properly maintained: <ul style="list-style-type: none"> • ACES deletion forms were not on file 	<ol style="list-style-type: none"> 1. COMPLETE. Employer currently reporting correctly. 2. COMPLETE. Employer currently reporting correctly. 3. COMPLETE. Employer in compliance. <ul style="list-style-type: none"> • COMPLETE. Employer currently reporting correctly (incorrect earnings). • COMPLETE. Employer is no longer reporting deferred compensation. 4. COMPLETE. Membership and payroll have been reported. 5. COMPLETE. Employer is now in compliance. <ul style="list-style-type: none"> • Birth certificates now on file. • Marriage certificates on now on file. • HB-12A declining benefits and to support a subsequent enrollment due to loss of coverage now on file. 6. COMPLETE. ACES deletion forms are now on file.

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City of Upland (September 28, 2007) Employer Code 0056	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • Holiday pay was not reported • Meritorious pay should not have been reported • Callout pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • The conversion of Employer Paid Member Contributions in the final compensation period was incorrectly reported for a retiring member • Lump sum payments were incorrectly reported • Reported incorrect work schedule codes 3. Payroll information not submitted timely: <ul style="list-style-type: none"> • Retirement contributions were remitted late 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely 5. Health payment was not submitted timely: <ul style="list-style-type: none"> • Health contributions were remitted late 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • EPMC – Employer is aware of this issue and is working to correct reporting. • Lump sum payments – ERSD is working with employer to resolve outstanding issue. • COMPLETE. Employer currently reporting correctly. (Work schedule code) 3. COMPLETE. Employer is currently reporting timely. 4. COMPLETE. Employees were brought into membership and payroll was reported. 5. COMPLETE. EMHS Public Agency Contracts staff has stated Employer is now in compliance and has remitted timely health contributions.

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County of Humboldt (October 3, 2007) Employer Code 0102	<ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • Holiday pay was not reported • Administrator on duty pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Reported incorrect work schedule codes • Special compensation was included in base payrate and regular earnings 3. Payroll information not submitted timely: <ul style="list-style-type: none"> • Retirement contributions were remitted late 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely 5. Unused sick leave not correctly reported: <ul style="list-style-type: none"> • Incorrectly certified members' accumulated sick leave 	<ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issue. Employer is working to correct their payroll system. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • IN PROGRESS (Lump sum). ERSD is working with employer to resolve outstanding issue. • COMPLETE. Work schedule codes are now reported correctly. • IN PROGRESS (Longevity). ERSD is working with employer to resolve outstanding issue. 3. COMPLETE. Employer currently remitting timely. 4. IN PROGRESS. Employer compliance in progress. 5. COMPLETE. BNSD has completed adjustments to correct the balance of accumulated sick leave used in the members' retirement calculation.

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County of Humboldt (October 3, 2007) Employer Code 0102 (continued)	<p>6. Automated Communication Exchange System (ACES) security documents were not properly maintained:</p> <ul style="list-style-type: none"> • ACES deletion form was not on file • ACES user forms were not on file • ACES user form was not prepared timely 	6. COMPLETE. Required documents have been completed.
City of Yreka (October 15, 2007) Employer Code 1000	<p>1. Payroll reporting errors:</p> <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported <p>2. Employees not properly enrolled:</p> <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled <p>3. Automated Communication Exchange System (ACES) security documents were not properly maintained:</p> <ul style="list-style-type: none"> • ACES user form was not prepared timely • ACES user form was not on file • ACES user was not disabled timely, a deletion form was not submitted, and the user's ID and password were utilized by another employee 	<p>1. IN PROGRESS. ERSD is working with employer to resolve outstanding issue.</p> <p>2. COMPLETE. Employees brought into membership and payroll was reported. Employer identified four additional employees who also reached 1,000 hours. Employer submitted membership and payroll information for those employees as well.</p> <p>3. COMPLETE. Required documents have been completed.</p>

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Community College League of California (October 15, 2007) Employer Code 1735	<ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Medical allowance payments should not have been reported 2. Payroll information not submitted timely: <ul style="list-style-type: none"> • Payroll reports were submitted late • Retirement contributions were remitted late 3. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled 4. Retired annuitant not reinstated: <ul style="list-style-type: none"> • Annuitant appeared to have worked more than the allowable time base and was not reinstated 5. Unused sick leave not correctly reported: <ul style="list-style-type: none"> • Sampled member's unused sick leave was not reported 	<ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • Confirmation pending that employer no longer reports Medical allowance payments. 2. COMPLETE. Employer is currently reporting timely. 3. COMPLETE. Employees brought into membership and payroll was reported. Employer in compliance. 4. COMPLETE. Annuitant reinstated August 9, 2007. 5. COMPLETE. Member's retirement allowance was adjusted to reflect the correct amount of accumulated sick leave at retirement.

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Name of Agency (Report Issue Date)	Description of Finding	Status
City of Selma (October 30, 2007) Employer Code 0394	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • FLSA premium pay was not reported • The value of employer provided uniforms was not reported • Employer paid deferred compensation payments should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Special compensation was included in base payrate and regular earnings 3. Health benefit documents: <ul style="list-style-type: none"> • Birth certificates were not on file • Marriage certificate was not on file 	1. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • COMPLETE. Employer is currently reporting FLSA premium pay. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • IN PROGRESS (Lump sum). Employer compliance in progress. • COMPLETE. Special compensation has been separated from base pay and earnings. 3. IN PROGRESS – Employer compliance in progress.

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City of Rocklin (November 13, 2007) Employer Code 0884	<ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Wellness allowance should not have been reported • Patrol schedule transition pay should not have been reported • Reported FLSA premium pay incorrectly included an additional premium for firefighter life insurance pay • Holiday pay was not reported • Cell phone allowance, auto allowance, longevity pay and employer paid member contributions were reported as part of a member's regular earnings and base payrate. The items of compensation should not have been reported. 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments for uniform allowance were incorrectly reported 3. Unused sick leave not correctly reported: <ul style="list-style-type: none"> • Incorrectly certified members' accumulated sick leave 4. Health benefit documents: <ul style="list-style-type: none"> • Birth certificates were not on file 	<ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. Employer is aware of issue and is working to correct their system. 3. COMPLETE. Members' retirement calculation was adjusted to reflect the correct amount of accumulated sick leave at retirement. 4. COMPLETE. Employer in compliance. Employer informed EMHS on December 4, 2007 that dependent health documentation has been obtained for employee identified in final report/confidential list.

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City of Rocklin (November 13, 2007) Employer Code 0884 (continued)	5. Automated Communication Exchange System (ACES) security documents were not properly maintained: <ul style="list-style-type: none">• ACES user forms were not prepared timely• ACES deletion form was not on file	5. COMPLETE. Security documents are now on file.

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City of San Marino (December 26, 2007) Employer Code 0301	<ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • Safety boot allowance should not have been reported • Holiday pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments for uniform allowance and holiday cashout were incorrectly reported 3. Payrate reporting error: <ul style="list-style-type: none"> • Incorrect payrate reported • Employee's reported payrate exceeded salary range 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employee worked more than 1,000 hours and was not enrolled 5. Retired annuitants not reinstated: <ul style="list-style-type: none"> • Annuitant's rate of pay exceeded amounts paid to other employee's performing comparable duties 6. Unused sick leave not correctly reported: <ul style="list-style-type: none"> • Incorrectly certified members' accumulated sick leave 	<ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • IN PROGRESS (value of uniforms) • COMPLETE. Employer is no longer reporting safety boot allowance. • IN PROGRESS (holiday pay) 2. IN PROGRESS. ERSD is working with employer to resolve outstanding issue. 3. IN PROGRESS. ERSD is working with employer to resolve outstanding issue. 4. COMPLETE. Employee was brought into membership and payroll reported. 5. IN PROGRESS. BNSD has contacted ERSD to discuss reportable payrate. This is the same individual noted in #3 with an incorrect payrate reported. 6. IN PROGRESS. BNSD has indicated that one member is subject of the above compensation issue. No action taken pending resolution of issues regarding this member. BNSD has sent a letter of notification for the other member and an adjustment is being requested.

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City of San Marino (December 26, 2007) Employer Code 0301 (continued)	7. Health benefit documents: <ul style="list-style-type: none"> • Member health benefit forms declining health benefits were not on file 	7. IN PROGRESS. Employer compliance in progress.
City of Daly City (December 27, 2007) Employer Code 0132	1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Self-contained breathing apparatus pay should not have been reported • The value of employer provided uniforms was not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments for uniform allowance and holiday pay were incorrectly reported • Special compensation was included in base payrate and regular earnings 	1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. ERSD is working with employer to resolve outstanding issue.
Montecito Fire Protection District (December 27, 2007) Employer Code 0045	1. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments for uniform allowance were incorrectly reported 	1. IN PROGRESS. ERSD is working with employer to resolve outstanding issue.